# Topical Index to Articles in MANAGEMENT ACCOUNTING Volume LIII and NAA Research Publications July 1971–June 1972


**Accounting** (See also **Data Processing** and **Systems and Procedures**)

Accounting Controls for Professional Service Firms. THOMAS E. MELANG. July 1971.

Preserving the Capability for Accounting Change. DUDLEY E. BROWNE. February 1972.

Profitability and Responsibility Accounting. CHARLES W. WALKER. December 1971.

Responsibilities of the Accounting Profession. HARVEY KAPNICK. March 1972.

Service Bureaus and the Bookkeeping Function. ROBERT J. MURPHY. September 1971. (*Letter by* JOHN L. WITWER, April 1972.)

The Future of Accepted Accounting Principles. JOHN V. VAN PELT, III. March 1972.

The Role of the Accountant in the 70's. ELMER B. STAATS. April 1972.

**Aerospace Industry**

A Computerized Decision-Simulator Model. MICHAEL R. TYRAN, August 1971. (*A digest of the 1970-71 Gold Medal Award winning article, published in March 1971.*)

**Assets–Fixed** (See also **Budgets, Depreciation, Depletion and Amortization, Forecasting, Profits** and **Return on Investment**)

Evaluating the Cost in a Lease Proposal. CLIFTON D. MANN. July 1971.

Measuring Profitability in the Equipment Rental Business. ROBERT T. KIRSCHBAUM. January 1972.

Post-Auditing the Capital Investment Decision. CARL F. HICKS, JR. *and* L. LEE SCHMIDT, JR. August 1971.

Problems in Mine Evaluation. JAMES D. LEMON. September 1971. (*Letter by* BOB MATURI, April 1972.)

The Lease or Buy Decision in 'Truck Fleet' Expansion. PAUL I. ROESNER. January 1972.

The 1969 Tax Reform Act and Employee Moving Expenses. STANLEY B. LEE, JR. January 1972. (*Letter by* DALE R. ELLERY–with rebut by STANLEY B. LEE, JR., May 1972.)

**Auditing**

Internal Auditing: Hamilton County. LOUISE R. WILLIAMS. January 1972. (*Letters by* A. T. SAMUELSON *and* JOHN J. GIBBONS, May 1972.)

Operational Auditing: A Part of the Control Process. CORINE T. NORGAARD. March 1972. (*Letter by* KAREN LEE SCHNITZ, June 1972.)

Post-Auditing the Capital Investment Decision. CARL F. HICKS, JR. *and* L. LEE SCHMIDT, JR., August 1971.

Systems Auditing with Test Decks. GENE H. KIEFER. June 1972.

Tax Aspects of Professional Corporations. GEORGE WEINSTEIN. January 1972.

**Banks and Banking**

Accrual Accounting: For Banks. DONALD REYNOLDS. September 1971. (*Letter by* KEITH E. GRANT, December 1971.)

System Support for a Financial Planning Model. RALPH H. SPRAGUE, JR. June 1972.

Transfer Pricing in a Commercial Bank–A Differing Viewpoint. RAYMOND L. LARSON. December 1971. (*Letters by* TIMOTHY L. DANBY *and* RICHARD A. CUPPLES, April 1972.)

**Breweries**

Limitations in Developing Top-Level Executives. OLIVER L. GOFFINET. July 1971.

**Budgets** (See also **Assets–Fixed, Depreciation, Depletion and Amortization, Forecasting, Profits** and **Return on Investment**)

A Computerized Decision-Simulator Model. MICHAEL R. TYRAN. August 1971. (*A digest of the 1970-71 Gold Medal Award winning article, published in March 1971.*)

Budgeting for Multiple Operations. CONRAD GIESLER. October 1971. (*Letter by* Richard A. Reed, January 1972.)

Budgeting Techniques: Subjective to Probabilistic. BELVERD E. NEEDLES, JR. December 1971.

Financial Modeling and 'What If' Budgeting. DONALD A. KRUEGER *and* JOHN M. KOHLMEIER. May 1972.

Forecasting and Budgeting in a Research Firm. MARTIN J. LUH, JR. June 1972.

Investment Decision-Making: Conventional Methods vs. Game Theory. PAUL W. PARKISON. September 1971. (*Letter by* WILLIAM F. CLINGMAN, III, February 1972.)

Mix Variances In Profit Rate Analysis. WILLIAM H. F. WARTHEN, JR. June 1972.

Modeling the University Budget. GEORGE E. SULLIVAN. November 1971.

PPBS and Government Contract Proposal Formulation. WAYNE L. WELSH. May 1972.

Recognizing Inflation in the Capital Budgeting Decision. RONALD L. BURKERT. November 1971.

The Accounting Preconditions of PPB. ERNEST L. ENKE. January 1972.

**Cash Flow**

Banking the 'Zero' Way. C. ROGER ANDREWS. September 1971.

In Search of Money. STORM A. ALLMAN. August 1971. (*Letter by* DAVID STANLEY, January 1972.)

Managing the Company's Cash. RICHARD L. BOWERS. September 1971.

**Chemicals** (See also **Pharmaceuticals**)

Banking the 'Zero' Way. C. ROGER ANDREWS. September 1971.
Measuring Profitability in the Equipment Rental Business. ROBERT T. KIRSCHBAUM. January 1972.

**Classification of Accounts**

Computerized Cost Classification System. ANDREW M. MCCOSH. April 1972.

**Cost Accounting** (See also **Training of Management Accountants**)

Accounting and Labor Relations—Interrelated Responsibilities. RICHARD D. MILLER. November 1971.
Accounting Concepts for Managerial Decision-Making. GEORGE A. RAWCLIFFE. April 1972.
Are Accountants Adjusting to Change? LEONARD A. ROBINSON *and* MILTON J. ALEXANDER. November 1971. (*Letters by* RUSSELL D. RAWN, DOUGLAS M. WEBER, *and* DAVID A. COLE, March 1972, R. RICHARD RAMMEL, J. R. BEESON, *and* VICTOR R. KELMINSKIS, April 1972, *and* MERVIN A. YOSHIDA *and* FRED BITTNER, May 1972.)
Does Management Accounting Have a Theoretical Structure? LARRY N. KILLOUGH. April 1972.
The Controller: A Mythical Executive. ROGER MOSELEY. March 1972.
The Controllership Function. EUGENE A. JOHNSON. March 1972.
Uniform Cost Accounting Standards: Are They Necessary? MICHAEL P. HERMAN. April 1972.

**Cost Control and Reduction**

Reducing the Cost of Cost Control. JAMES C. STALLMAN. July 1971.
Systems Planning for Performance Evaluation. MITCHELL H. RAIBORN. August 1971.
The Accounting Preconditions of PPB. ERNEST L. ENKE. January 1972. (*Letters by* HERBERT A. O'KEEFE, JR. *and* HARRY O. MAYER, June 1972.)

**Credit**

Credit Information: A Management Tool. CORT M. JOHNS. September 1971.

**Data Processing** (See also **Accounting** and **Systems and Procedures**)

A Computerized Decision-Simulator Model. MICHAEL R. TYRAN. August 1971. (*A digest of the 1970-71 Gold Medal Award winning article, published in March 1971.*)
Communication Gaps: Internal and External. JAMES H. COMBES. November 1971. (*Letter by* ADOLPH M. FERBER, May 1972.)
Computer Systems: Slaves or Masters? WILLIAM E. KELLY. October 1971. (*Letter by* JAMES R. WILKINSON, February 1972.)
Computer Use In a Customer Accounting Operation. DONALD M. CAMERON. October 1971.
Computerized Cost Classification System. ANDREW M. MCCOSH. April 1972.
Management-Technician Dichotomy. H. WARREN WHITE. September 1971.
Mini-System Data Processing. HOWARD W. DICKE. October 1971.
Service Bureaus and The Bookkeeping Function. ROBERT J. MURPHY. September 1971. (*Letter by* JOHN L. WITWER, April 1972.)
Small Business Can Be Computerized. WAYNE W. MCKEE. April 1972.
The Computer: A Cost-Benefit Analysis. PHILLIP A. JONES, SR. July 1971.
The Economics of Business Mini's. WILBUR H. HIGHLEYMAN. October 1971.
Work Measurement of Indirect Labor. WALLACE E. WITT. November 1971.

**Depreciation, Depletion and Amortization** (See also **Assets–Fixed, Budgets, Forecasting, Profits** and **Returns on Investment**)

Asset Depreciation Range System . . . Versus Investment Credit. PETER J. CLEMENS, III. January 1972.
Time and Use Depreciation. JAN R. WILLIAMS. January 1972. (*Letter by* WILLIAM C. THOMPSON, May 1972.)

**Direct Costing** (See also **Overhead**)

Change to Direct Costing in a Multi-Product Company. HENRY H. FLOCK. July 1971.
Marginal Income and the Pricing Structure. A. DONALD BRINTON. June 1972.

**Distribution**

Information for Marketing Management. Research Study in Management Planning and Control. July 1971.
Physical Distribution: A Cost Analysis. MICHAEL SCHIFF. February 1972.

**Diversified Companies**

Budgeting for Multiple Operations. CONRAD GIESLER. October 1971. (*Letter by* RICHARD A. REED, January 1972.)
Change to Direct Costing in a Multi-Product Company. HENRY H. FLOCK. July 1971.
Investment Decision-Making in a Multinational Enterprise. JOHN C. CHAMBERS *and* SATINDER K. MULLICK. August 1971.

**Ecology and Environment**

Air Pollution: A Case Study. ALVAH W. BEARSE. September 1971. (*Letters by* ANTHONY RETFORD, January 1972, BERNARD J. VAN HAUTE, February 1972, *and* ROBERT B. NOLAN, March 1972.)

**Economics**

Economic Expansion in 1972. ROBERT P. MAYO. May 1972.
Recognizing Inflation in the Capital Budgeting Decision. RONALD L. BURKERT. November 1971.
The Controversy Over Wage-Price Policies. JERRY S. DERIEUX. February 1972.
The Quest for Fairness in Accounting. FRANK A. FORTUNATO. January 1972.

**Electrical Manufacturing**

Inventory Management Program. CHARLES J. SLAYBAUGH. July 1971.
New Products and Their Related Costs. ANDREW IMBRO. August 1971.
Product Pricing and Investment Analysis. JAMES J. FINERTY. December 1971.

**Estimating**

New Products and Their Related Costs. ANDREW IMBRO. August 1971.

### Financial Control

In Search of Money. STORM A. ALLMAN. August 1971. (*Letter by* DAVID STANLEY, January 1972.)

### Financial Statements (See also Reports)

Accounting System for Earnings Per Share. RONALD J. HUEFNER. March 1972.

Attitudes of Management Accountants on the State of the Art. ARTHUR J. FRANCIA *and* ROBERT H. STRAWSER. May 1972.

Causes that Underlie Changes in Corporate Earnings. WILLIAM F. CRUM. February 1972.

Interim Financial Reporting. JAMES W. EDWARDS, GERALDINE F. DOMINIAK *and* THOMAS V. HEDGES. Research Study. May 1972.

Modernizing the Goodwill Concept. ERNEST H. WEINWURM. December 1971.

Profitability and Responsibility Accounting. CHARLES W. WALKER. December 1971.

Reporting Profit Expectations. MORTON BACKER. February 1972.

Segment Reporting for Managers and Investors. ALFRED RAPPAPORT *and* EUGENE M. LERNER. Research Study. May 1972.

Stock Valuation Theories and Rate of Return Analysis. JOHN O. MASON, JR. December 1971.

The Quest for Fairness in Accounting. FRANK A. FORTUNATO. January 1972.

### Food

Inventory Costs and the Property Tax. JORDAN H. DAVIS. July 1971.

### Forecasting (See also Assets—Fixed, Budgets, Depreciation, Depletion and Amortization, Profits and Return on Investment)

Cumulative Probabilistic Sales Forecasting. HARLEY M. COURTNEY *and* FREDERICK V. BROOKS. May 1972.

Forecasting and Budgeting in a Research Firm. MARTIN J. LUH, JR. June 1972.

Managing the Company's Cash. RICHARD L. BOWERS. September 1971.

Sales Forecasting. DONALD E. VAUGHN. March 1972.

### Foreign Practices

Foreign Exchange Versus Purchasing Power Gains and Losses. LARRY F. KONRATH. May 1972.

Investment Decision-Making in a Multinational Enterprise. JOHN C. CHAMBERS *and* SATINDER K. MULLICK. August 1971.

### Foundries

Cost Accounting of Sand Casting. DON C. STUTLER. April 1972.

### Glass

Investment Decision-Making in a Multinational Enterprise. JOHN C. CHAMBERS *and* SATINDER K. MULLICK. August 1971.

### Government Contracts

Contractor Cost Risk Determination. FRANKLIN M. CAMPBELL, II. May 1972.

Evaluation of Subcontractor Performance. WAYNE R. BERCK. May 1972.

PPBS and Government Contract Proposal Formulation. WAYNE L. WELSH. May 1972.

Uniform Cost Accounting Standards: Are They Necessary? MICHAEL P. HERMAN. April 1972.

### Government Regulation

The Controversy Over Wage-Price Policies. JERRY S. DERIEUX. February 1972.

Usury: What the Accountant Should Know. ROBERT P. LOWELL. February 1972.

### Government Units

A Total Systems Approach to Governmental Accounting. E. REECE HARRILL *and* THOMAS E. RICHARDS. May 1972.

Cost Analysis and Control of RDT&E Projects. DANIEL R. SNYDER. September 1971.

Internal Auditing: Hamilton County. LOUISE R. WILLIAMS. January 1972. (*Letters by* A. T. SAMUELSON *and* JOHN J. GIBBONS, May 1972.)

The New Postal Service: A Managerial Challenge. A. T. SAMUELSON. June 1972.

### Human Relations

Accounting and Labor Relations—Interrelated Responsibilities. RICHARD D. MILLER. November 1971.

Accounting for Human Resources. SANDRA PETERSON. June 1972.

Developing Key Personnel. WILLIAM H. GREEN. June 1972.

Goal-Setting Techniques. HOMER R. FIGLER. November 1971. (*Letter by* RON CLASGENS, May 1972.)

The Evaluation of Human Assets. H. C. EGGERS. November 1971. (*Letters by* FRED E. KICKERTZ, February 1972, *and* RUSSELL C. SAEWERT *and* DALE C. REED, April 1972.)

### Incentives and Profit-Sharing (See also Labor)

Work Measurement of Indirect Labor. WALLACE E. WITT. November 1971.

### Institutions

Accounting for the Not-For-Profit Organizations. SISTER MARY F. STRECKER. August 1971. (*Letters by* JOHN CEREPAK, December 1971, *and* EDWARD A. ROCK, February 1972.)

Budgeting Techniques: Subjective to Probabilistic. BELVERD E. NEEDLES, JR. December 1971.

Modeling the University Budget. GEORGE E. SULLIVAN. November 1971.

Systems Education in the Business School. EDWARD W. RODGERS. December 1971. (*Letters by* WILLIAM H. GREGORY, April 1972, *and* DONALD K. POORE, June 1972.)

### Inter-Unit Accounting

Banking the 'Zero' Way. C. ROGER ANDREWS. September 1971.

Long-Range Planning and the Decentralized Firm. LAURENCE J. MOORE *and* DAVID F. SCOTT, JR., November 1971.

Transfer Pricing: A Proposal. WALTER H. CROMPTON. April 1972.

Transfer Pricing in a Commercial Bank—A Differing Viewpoint. RAYMOND L. LARSON. December 1971. (*Letters by* TIMOTHY L. DANBY *and* RICHARD A. CUPPLES, April 1972.)

### Inventories

Inventory Costs and the Property Tax. JORDAN H. DAVIS. July 1971.

Inventory Management Program. CHARLES J. SLAYBAUGH. July 1971.

### Iron and Steel

A Need for a Non-Redundant System. JOHN P. GUEQUIERRE. June 1972.

Record Retention Program. JOHN M. SKERTICH *and* WILLIAM C. HICKERSON. February 1972.

**Job Evaluation**

Goal-Setting Techniques. HOMER R. FIGLER. November 1971. (*Letter by* RON CLASGENS, May 1972.)

The Evaluation of Human Assets. H. C. EGGERS. November 1971. (*Letters by* FRED C. KICKERTZ, February 1972, *and* RUSSELL C. SAEWERT *and* DALE C. REED, April 1972.)

Work Measurement of Indirect Labor. WALLACE E. WITT. November 1971.

**Joint and By Product Costing**

Joint Product Analysis. JOHN J. BUTLER. December 1971.

**Labor** (See also **Incentives and Profit-Sharing**)

Accounting and Labor Relations—Interrelated Responsibilities. RICHARD D. MILLER. November 1971.

Dynamic Relationships for Accounting Analyses. YEZDI BHADA. April 1972.

Employee Information System. GEORGE T. ODOM. November 1971.

Manpower Control for Manufacturing. JAMES R. HAYS. April 1972.

The Controversy Over Wage-Price Policies. JERRY S. DERIEUX. February 1972.

The 1969 Tax Reform Act and Employee Moving Expenses. STANLEY B. LEE, JR. January 1972. (*Letter by* DALE R. ELLERY—with rebut by STANLEY B. LEE, JR., May 1972.)

Work Measurement of Indirect Labor. WALLACE E. WITT. November 1971.

**Lumber**

Budgeting for Multiple Operations. CONRAD GIESLER. October 1971. (*Letter by* RICHARD A. REED, January 1972.)

**Machine Tools**

Asset Depreciation Range System . . . Versus Investment Credit. PETER J. CLEMENS, III. January 1972.

**Machinery Manufacturing**

Variance Analysis in Profit Planning. ROBERT CALAS. July 1971. (*Letter by* PAUL SPIGLER, May 1972.)

**Management**

Goal-Setting Techniques. HOMER R. FIGLER. November 1971. (*Letter by* RON CLASGENS, May 1972.)

Management Control of Information Systems Development. HAROLD M. SOLLENBERGER. Research Study in Management Planning and Control. July 1971.

Systems Planning for Performance Evaluation. MITCHELL H. RAIBORN. August 1971.

**Mining**

Cost Accounting and Control for Mining Companies. EMIL J. DURIK. August 1971.

Problems in Mine Evaluation. JAMES D. LEMON. September 1971. (*Letter by* BOB MATURI, April 1972.)

**Organization**

Management-Technician Dichotomy. H. WARREN WHITE. September 1971.

**Overhead** (See also **Direct Costing**)

Steam Power as a Production Cost. ROBERT H. HEINS. April 1972.

**Paper and Paper Products**

Marginal Income and the Pricing Structure. A. DONALD BRINTON. June 1972.

**Pension Plans**

Pension Fund Considerations. J. A. SCHUCHART *and* W. L. SANDERS, JR. March 1972.

**Pharmaceuticals** (See also **Chemicals**)

Employee Information System. GEORGE T. ODOM. November 1971.

**Plastics**

Developing the Selling Price. GEORGE E. CUTLER. August 1971.

**Pricing**

Developing the Selling Price. GEORGE E. CUTLER. August 1971.

Marginal Income and the Pricing Structure. A. DONALD BRINTON. June 1972.

Product Pricing and Investment Analysis. JAMES J. FINERTY. December 1971.

The Controversy Over Wage-Price Policies. JERRY S. DERIEUX. February 1972.

Transfer Pricing: A Proposal. WALTER H. CROMPTON. April 1972.

**Product Cost and Appraisal**

New Products and Their Related Costs. ANDREW IMBRO. August 1971.

**Production Planning and Control**

Establishing a PERT System. ANDREW J. MICHAELS. October 1971. (*Letter by* DAVID L. HANSEN, June 1972.)

Mix Variances In Profit Rate Analysis. WILLIAM H. F. WARTHEN, JR. June 1972.

Production Planning and Cost Reporting for Toys. DANA L. ABBEY. December 1971.

**Profits** (See also **Assets—Fixed, Budgets, Depreciation, Depletion and Amortization, Forecasting** and **Return on Investment**)

A Computerized Decision-Simulator Model. MICHAEL R. TYRAN. August 1971. (*A digest of the 1970-71 Gold Medal Award winning article, published in March 1971.*)

Causes that Underlie Changes in Corporate Earnings. WILLIAM F. CRUM. February 1972.

Financial Modeling and 'What If' Budgeting. DONALD A. KRUEGER *and* JOHN M. KOHLMEIER. May 1972.

In Search of Money. STORM A. ALLMAN. August 1971. (*Letter by* DAVID STANLEY, January 1972.)

Long-Range Planning and the Decentralized Firm. LAURENCE J. MOORE *and* DAVID F. SCOTT, JR. November 1971.

Profitability and Responsibility Accounting. CHARLES W. WALKER. December 1971.

System Support for a Financial Planning Model. RALPH H. SPRAGUE, JR. June 1972.

Variance Analysis in Profit Planning. ROBERT CALAS. July 1971. (*Letter by* PAUL SPIGLER, May 1972.)

**Public Utilities**

Computer Use In A Customer Accounting Operation. DONALD M. CAMERON. October 1971.

Evaluating the Cost in a Lease Proposal. CLIFTON D. MANN. July 1971.
Steam Power As A Production Cost. ROBERT H. HEINS. April 1972.

**Real Estate**

Tax Aspects of Realty. ALMER B. CLARK. January 1972.

**Records**

Record Retention Program. JOHN M. SKERTICH *and* WILLIAM C. HICKERSON. February 1972.

**Reports** (See also **Financial Statements**)

Attitudes of Management Accountants on the State of the Art. ARTHUR J. FRANCIA *and* ROBERT H. STRAWSER. May 1972.
Communication Gaps: Internal and External. JAMES H. COMBES. November 1971. (*Letter by* ADOLPH M. FERBER, May 1972.)
Employee Information System. GEORGE T. ODOM. November 1971.
Interim Financial Reporting. JAMES W. EDWARDS, GERALDINE F. DOMINIAK *and* THOMAS V. HEDGES. Research Study. May 1972.
Segment Reporting for Managers and Investors. ALFRED RAPPAPORT *and* EUGENE M. LERNER. Research Study. May 1972.
Systems Planning for Performance Evaluation. MITCHELL H. RAIBORN. August 1971.

**Research and Development Costs**

Cost Analysis and Control of RDT&E Projects. DANIEL R. SNYDER. September 1971.
Forecasting and Budgeting in a Research Firm. MARTIN J. LUH, JR. June 1972.

**Return on Investment** (See also **Assets—Fixed, Budgets, Depreciation, Depletion and Amortization, Forecasting** and **Profits**)

Investment Decision-Making: Conventional Methods vs. Game Theory. PAUL W. PARKISON. September 1971. (*Letter by* WILLIAM F. CLINGMAN, III, February 1972.)
Investment Decision-Making in a Multinational Enterprise. JOHN C. CHAMBERS *and* SATINDER K. MULLICK. August 1971.
Measuring Profitability in the Equipment Rental Business. ROBERT T. KIRSCHBAUM. January 1972.
Post-Auditing the Capital Investment Decision. CARL F. HICKS, JR. *and* L. LEE SCHMIDT, JR. August 1971.
Product Pricing and Investment Analysis. JAMES J. FINERTY. December 1971.
Stock Valuation Theories and Rate of Return Analysis. JOHN O. MASON, JR. December 1971.
Usury: What the Accountant Should Know. ROBERT P. LOWELL. February 1972.

**Rubber**

Computer Systems: Slaves or Masters? WILLIAM E. KELLY. October 1971. (*Letter by* JAMES R. WILKINSON, February 1972.)

**Ships and Shipping**

Representation Without Taxation. JOE HALL. March 1972.

**Small Business**

Mini-System Data Processing. HOWARD W. DICKE. October 1971.
Small Business Can Be Computerized. WAYNE W. MCKEE. April 1972.
The Economics of Business Mini's. WILBUR H. HIGHLEYMAN. October 1971.
The Use of Accounting Techniques in Small Firms. GARDNER M. JONES *and* SABER A. AWAD. February 1972.

**Standard Costs**

Capacity Variance: Responsibility and Control. ENRICO PETRI *and* ROLAND MINCH. April 1972.
Variance Analysis in Profit Planning. ROBERT CALAS. July 1971.

**Statistical and Mathematical Methods**

Budgeting Techniques: Subjective to Probabilistic. BELVERD E. NEEDLES, JR. December 1971.
Dynamic Relationships for Accounting Analysis. YEZDI BHADA. April 1972.
Inventory Management Program. CHARLES J. SLAYBAUGH. July 1971.

**Systems and Procedures** (See also **Accounting** and **Data Processing**)

A Need for a Non-Redundant System. JOHN P. GUEQUIERRE. June 1972.
A Total Systems Approach to Governmental Accounting. E. REECE HARRILL *and* THOMAS E. RICHARDS. May 1972.
Management Control of Information Systems Development. HAROLD M. SOLLENBERGER. Research Study in Management Planning and Control. July 1971.
Systems Education in the Business School. EDWARD W. RODGERS. December 1971. (*Letters by* WILLIAM H. GREGORY, April 1972, *and* DONALD K. POORE, June 1972.)
Systems Planning for Performance Evaluation. MITCHELL H. RAIBORN. August 1971.

**Taxes**

Accounting for Deferred Income Tax Debits. KEITH E. GRANT. February 1972. (*Letter by* MARILYN C. NOBLE, June 1972.)
Assets Depreciation Range System . . . Versus Investment Credit. PETER J. CLEMENS, III. January 1972.
Inventory Costs and the Property Tax. JORDAN H. DAVIS. July 1971.
Representation Without Taxation. JOE HALL. March 1972.
Tax Aspects of Professional Corporations. GEORGE WEINSTEIN. January 1972.
Tax Aspects of Realty. ALMER B. CLARK. January 1972.
The 1969 Tax Reform Act and Employee Moving Expenses. STANLEY B. LEE, JR. January 1972. (*Letter by* DALE R. ELLERY—with rebut by STANLEY B. LEE, JR., May 1972.)

**Toys**

Production Planning and Cost Reporting for Toys. DANA L. ABBEY. December 1971.

**Training of Management Accountants** (See also **Cost Accounting**)

Developing Key Personnel. WILLIAM H. GREEN. June 1972.
Limitations in Developing Top-Level Executives. OLIVER L. GOFFINET. July 1971.
Systems Education in the Business School. EDWARD W. RODGERS. December 1971. (*Letters by* WILLIAM H. GREGORY, April 1972, *and* DONALD K. POORE, June 1972.)

**Trucks and Trucking**

The Lease or Buy Decision in 'Truck Fleet' Expansion. PAUL S. ROESNER. January 1972.